



# TOWN OF KILL DEVIL HILLS

Land Where Flight Began

MEMORANDUM

December 9, 2024

TO: Mayor and Board of Commissioners

FROM: Debora P. Díaz, Town Manager

REF: Monthly Report - October 2024

<b>Administration Department</b>			
<b>Administration Division</b>			
Metric	Current Month October 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Vacated (does not include temporary positions; figures based on "effective" date)	0	3	2
Personnel Grievances Filed	0	0	0
<b>Buildings and Grounds Division</b>			
B & G Maintenance Expenditures	\$5,129	\$9,573	\$8,025
Access/Recreation Facility Expenditures	\$3,428	\$16,921	\$28,529
<b>Tax and Finance Department</b>			
<b>Tax and Finance Division</b>			
Actual Revenues vs. Budget	Separate Report Attached		
<b>Management Information Services Division</b>			
Calls for Service	175	647	328
<b>Fleet Division</b>			
Number of Vehicle Work Orders	61	233	233
Outsourced Vehicle Repairs	\$7,861	\$42,596	\$2,483
In-shop Vehicle Repairs	\$9,436	\$48,385	\$66,681

Planning and Inspections Department			
Metric	Current Month October 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Site Inspections	450	1,980	2,177
Plans Reviewed	7	28	28
Grant Applications Completed (Total)	-	\$590,189.00	-
KDH PORTION (value applied for, not received)	-	\$267,566.00	-
Building Permits Issued	90	361	394
TOTAL Fees	\$17,297.10	\$126,059.25	\$175,329.90

Police Department			
Metric	Current Month October 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Dispatched Calls	1,636	6,195	6,696
Dispatched Calls per Patrol Officer	82	310	334
Self-Initiated Calls	1,220	4,092	4,400
UCR Part 1 Crimes	12	90	99
<b>Animal Control Division</b>			
Animal Impoundments	2	19	30
Civil Citations Issued	2	10	15
Non-dispatched Services	36	289	404

**Public Services Department**

**Water Division**

Metric	Current Month October 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Number of Water Taps Sold	0	22	18
Total # Work Orders Completed	184	1,031	1,141
Gallons Consumed	37,051,000	196,259,000	193,406,000

**Streets Division**

Asphalt Repair - Hot Mix (tons)	0	0	20
Asphalt Repair - Cold Patch (bags)	0	0	0

**Wastewater Division**

Total wastewater allocation sold	0	120	360
Total wastewater allocation remaining (gallons) <small>(Residential and Commercial combined as of 4/11/2022 BOC mtg. March ending, Residential - 880; Commercial - 12,570)</small>		11,770	11,890

**Solid Waste Division**

This section reflects figures one month behind due to the delivery of monthly solid waste disposal figures by Albemarle Solid Waste Authority and Outer Banks Hauling.	Prior Month September 2024	2024/2025 Fiscal Year to Date	2023/2024 Fiscal Year to Date
Bay Disposal # of stops	(-) 27	976	1,052
Bay Disposal - Tonnage	22.41	72.82	86.35
SW- Commercial -Trips to Dare County Transfer Station	75	255	235
SW - Commercial - Tonnage	483.43	1,850.54	1,813.99
Residential - Trips to Dare County Transfer Station	61	198	200
Residential - Tonnage	433.83	1,697.29	1,658.64
Recycling - Trips to Dare County Recycling Center	13	39	37
Recycling - Tonnage	26.84	70.39	56.41
White Goods / Metal Recycled - Trips	5	17	18
White Goods / Metal Recycled - Tonnage	16.23	56.97	59.14
C & D - Trips to Stumpy Point Landfill	15	42	42
C & D - Tonnage	75.02	226.05	214.12

<b>Fire Department</b>			
Metric	Current Month October 2024	2024 YTD	2023 YTD
Total Number of Incidents	159	1,768	1,432
Total Number of Fires	3	40	38
Rescue & EMS	86	977	837
Hazardous Condition (no fire)	10	104	75
Service Call	14	244	163
Good Intent	29	221	153
False Alarm & False Call	16	179	163
Severe Weather/Natural Disaster	1	3	3
Average Response Time Overall	4:24 minutes	4:16 minutes	4:13 minutes
Average Response Time North of Colington Rd	3:38 minutes	3:43 minutes	3:40 minutes
Average Response Time South of Colington Rd	4:58 minutes	4:49 minutes	4:48 minutes
% 1st due Unit Arrival within 5 minutes Overall	60.64%	72.31%	75.32%
% 1st Due Unit Arrival within 5 minutes North of Colington Rd	82.50%	87.02%	90.23%
% 1st Due Unit Arrival within 5 minutes South of Colington Rd	44.44%	58.18%	60.42%
Training Hours	793	6,778	6,324
<b>Ocean Rescue Division</b>			
Ocean Rescue - Beach Population	49,320	1,234,092	1,106,129
Ocean Rescue - Total Incidents	158	1,161	1437
Assist/Rescues	14	129	221

Information reported above is calculated on the calendar year.



# TOWN OF KILL DEVIL HILLS

## Monthly Financial Dashboard

FISCAL YEAR ENDING June 30, 2025

Reporting Period: October 1, 2024 to October 31, 2024

OUR CASH IN RESERVES...		
CASH & INVESTMENTS BY FUND		
<i>Balances on October 31, 2024 in whole dollars</i>		
GENERAL FUND	Oct 2023	Oct 2024
Operating	\$ 24,010,948	\$ 22,232,805
Powell Bill	152,456	199,701
Designated Street CRF	1,042,292	4,067,559
Petty Cash	1,700	1,700
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,479,296</b>	<b>\$ 26,501,765</b>
CAPITAL RESERVE FUNDS	Oct 2023	Oct 2024
Shoreline Accesses	\$ 325,593	\$ 415,731
Recreation	178,853	262,588
Beach Nourishment	4,870,422	5,690,359
Sidewalks	132,001	305,601
<b>TOTAL CAP RES FUNDS</b>	<b>\$ 3,473,635</b>	<b>\$ 6,674,279</b>
OTHER FUNDS	Oct 2023	Oct 2024
Equity Index Fund OPEB	\$ 340,856	\$ 476,541
Beach Nourishment CPF	346,277	351,892
Fireman's Relief Fund	252,638	259,166
Water/WW Enterprise	11,244,970	12,561,832
Water Cap Res Fund	517,139	225,155
WW Cap Reserve Fund	42,790	46,476
<b>TOTAL OTHER FUNDS</b>	<b>\$ 13,980,007</b>	<b>\$ 13,921,062</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 40,932,938</b>	<b>\$ 47,097,106</b>

OUR CASH FLOWS...			
REVENUES & EXPENSES BY FUND		Comparison of FYTD %	
GENERAL FUND		Prior FYTD %	Current FYTD %
<b>Fiscal Year Budget</b>			
Revenues Fiscal Year to Date	\$ 7,901,056	31.27%	24.65%
Expenses Fiscal Year to Date	\$ 8,839,004	30.58%	27.57%
Encumb	\$ 382,534		
<b>WATER ENTERPRISE FUND</b>			
<b>Fiscal Year Budget</b>			
Revenues Fiscal Year to Date	\$ 2,296,490	47.19%	27.69%
Expenses Fiscal Year to Date	\$ 1,554,508	28.20%	18.75%
Encumb	\$ 123,665		
<b>WASTEWATER ENTERPRISE FUND</b>			
<b>Fiscal Year Budget</b>			
Revenues Fiscal Year to Date	\$ 63,038	29.69%	26.05%
Expenses Fiscal Year to Date	\$ 38,486	16.00%	15.91%
Encumb	\$ 11,940		

OUR PROPERTY VALUES...			
PROPERTY	VALUATION	TAX RATE	TAX LEVY
Municipal Service District	\$ 211,342,002	0.240	\$ 507,221
Total Town	\$ 2,959,425,283	0.355	\$ 10,505,960
** Does not include PP, Utilities, & MVT			

SPECIFIC REVENUE COLLECTIONS AT A GLANCE...			
Comparison of FY %			
		Prior FY %	Current FY %
<b>AD VALOREM PROPERTY TAX Incl MSD</b>			
Fiscal Year Budget		\$ 11,352,809	\$ 11,523,430
Revenues this month	\$ 1,521,099	8.62%	13.20%
Revenues FYTD	\$ 3,377,075	30.04%	29.31%
<b>SALES &amp; USE TAX</b>			
Fiscal Year Budget		\$ 4,227,518	\$ 4,512,494
Revenues this month	\$ 601,705	13.81%	13.33%
Revenues FYTD	\$ 1,190,583	26.07%	26.38%
<b>OCCUPANCY TAX</b>			
Fiscal Year Budget		\$ 4,499,242	\$ 4,728,079
Revenues this month	\$ 854,596	17.98%	18.07%
Revenues FYTD	\$ 1,905,438	44.67%	40.30%
<b>LAND TRANSFER TAX</b>			
Fiscal Year Budget		\$ 900,000	\$ 925,000
Revenues this month	\$ 255,181	26.77%	27.59%
Revenues FYTD	\$ 255,181	26.77%	27.59%
<b>BUILDING PERMIT FEES</b>			
Fiscal Year Budget		\$ 250,000	\$ 250,000
Revenues this month	\$ 16,097	8.87%	6.44%
Revenues FYTD	\$ 122,007	59.34%	48.80%
<b>INVESTMENT INCOME</b>			
Fiscal Year Budget		\$ 400,000	\$ 500,000
Revenues this month	\$ 142,821	33.77%	28.56%
Revenues FYTD	\$ 374,917	72.24%	74.98%
<b>WATER ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
Fiscal Year Budget		\$ 4,292,608	\$ 5,309,678
Revenues this month	\$ 330,572	7.64%	6.23%
Revenues FYTD	\$ 2,127,550	47.02%	40.07%
WF System Dev Fees YTD	\$ 132,600		
<b>WASTEWTR ENTERPRISE FUND CUSTOMER-BASED REVENUES</b>			
Fiscal Year Budget		\$ 230,660	\$ 230,660
Revenues this month	\$ 35	0.23%	0.02%
Revenues FYTD	\$ 62,146	29.31%	26.94%
WWF Sys Dev Fees YTD	\$ 1,554		

EXPENDITURES AT A GLANCE...			
Comparison of Monthly Expenses			
GENERAL FUND DEPARTMENTS	Fiscal Year 2025 Budget	This Month's Expenses	
		Oct	YTD
Administration	\$ 1,673,005	\$ 119,326	\$ 535,666
Building & Grounds	3,343,045	249,080	751,400
Beach Nourishment	854,615	19,110	38,519
Tax & Finance	2,304,418	213,045	875,457
MIS	548,880	32,348	260,138
Fleet Maintenance	682,407	34,378	227,894
Planning	1,368,501	103,549	429,903
Police	5,324,501	463,875	1,825,982
Animal Control	231,328	20,783	78,266
Fire	4,397,372	398,963	1,205,231
Ocean Rescue	1,113,290	49,911	514,744
Streets	5,658,519	228,809	605,410
Powell Bill	579,403	286,954	287,441
Solid Waste	3,980,091	500,660	1,202,952
	<b>\$ 32,059,375</b>	<b>\$ 2,720,791</b>	<b>\$ 8,839,004</b>
% of Annual Budget Expended		8.49%	27.57%
<b>WATER ENTERPRISE FUND</b>			
Water Administration	\$ 1,833,105	\$ 117,353	\$ 474,066
Water Plant	2,278,588	145,820	544,128
Water Systems	4,180,830	350,040	536,315
	<b>\$ 8,292,523</b>	<b>\$ 613,213</b>	<b>\$ 1,554,508</b>
% of Annual Budget Expended		7.39%	18.75%
<b>WASTEWATER ENTERPRISE FUND</b>			
Wastewater Department	\$ 241,965	\$ 11,904	\$ 38,486
% of Annual Budget Expended		4.92%	15.91%





**North Carolina**  
Total Retirement Plans



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

10/17/2024

92821 - TOWN OF KILL DEVIL HILLS  
ATTN: CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR  
P.O. BOX 1719  
KILL DEVIL HILLS, NC 27948

Dear 92821 - TOWN OF KILL DEVIL HILLS:

During the 2014 General Assembly session, contribution-based benefit cap legislation was enacted effective January 1, 2015. This legislation was created to control the practice of "pension spiking," in which a member's compensation substantially increases, resulting in a monthly retirement benefit that is significantly greater than the member and employer contributions would fund. The Contribution-Based Benefit Cap (CBBC) approach was created to protect each system for current and future retirees and to prevent all employers in the Retirement Systems from absorbing the additional liabilities caused by compensation decisions made by other employers. This legislation applies to members who retire on and after January 1, 2015, with an average final compensation of \$100,000 or higher (adjusted annually for inflation), and will directly impact only a small number of those individuals. It requires the member's last employer to pay the additional contribution required to fund the member's benefit in excess of the cap. [G.S. 135-5(a3); 135-4(jj); 128-27(a3); and 128-26(y)]

In order to assist employing agencies with planning and budgeting to comply with the CBBC provisions, we are required to report monthly to each employer a list of those members for whom the employer made a contribution to the Retirement System in the preceding month that are most likely to require an additional employer contribution should they elect to retire in the following 12 months. This letter and the attached report serve as our required monthly notification to your agency under this provision. [G.S. 135-8(f)(2)(f) and G.S.128-30(g)(2)(b)]

The chief financial officer of your agency is required to provide a copy of the attached report to the chief executive of your agency, as well as to the governing body, including any board which exercises financial oversight. Additionally, the chief financial officer of a public school system is required to provide a copy of the report to the local board of education and notify the board of county commissioners of the county in which the local administrative unit is located that the report was received and how many employees were listed in the report. [G.S. 115C-436(c); 135-8(j); and 128-30(j)]

For the purpose of determining the employees of your agency that are likely to require an additional employer contribution should they elect to retire in the following 12 months, the Retirement System modified the criteria used in the CBBC calculation. This allows for a broad list of potential employees, including those whose compensation average may approach the threshold and attempts to provide your agency with prior notification of a potential cost. The attached report

lists employees of your agency who may be eligible to retire in the next 13 months (at either a reduced or unreduced benefit), whose salary is \$120,000.00 or greater, and whose estimated monthly retirement benefit exceeds the CBBC based on information in the employee's most recent annual benefits statement. In addition, a lower CBBC Factor (i.e., TSERS is 4.2 and LGERS is 4.4) is applied.

This list is not exhaustive, and members included on this list may or may not exceed the CBBC upon retirement, depending on a number of factors such as the member's average final compensation, the member's age at retirement, and membership service. This is merely a notification of a potential cost that your agency may be required to pay, in the form of a lump-sum payment, due after the member retires.

For those employees hired on or after January 1, 2015, the employer is not required to pay the additional contribution to fund the member's benefit in excess of the Contribution-Based Benefit Cap. The employer has the option to pay all or part of the contribution required in excess of the CBBC; the employee also has the option to pay all or part of the contribution. However, should neither of you choose to pay this additional contribution, the employee's retirement benefit will be capped.

You can calculate the likelihood of whether the retirement benefit of a member listed on the attached report will exceed the CBBC with information available on our website at <https://www.myncretirement.com/employers/employer-training/pension-spiking>.

If you have any questions or need assistance in calculating the likelihood of a potential CBBC liability, please contact us at the address or telephone number listed below.

Sincerely,

Retirement Systems Division  
N.C. Department of State Treasurer

623\_PENSPK



# North Carolina Total Retirement Plans

North Carolina Department of State Treasurer  
Retirement Systems Division  
3200 Atlantic Ave, Raleigh, NC 27604  
1-877-NCSECURE (1-877-627-3287) toll-free • Fax (919) 855-5800  
www.myncretirement.com

*Paul F. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA



## CONTRIBUTION-BASED BENEFIT CAP REPORT

Members Hired Before Jan 1, 2015	Agency	Member ID	Name
	92821-TOWN OF KILL DEVIL HILLS	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]

\* PLEASE FORWARD TO YOUR CHIEF FINANCIAL OFFICER OR BUDGET ADMINISTRATOR